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February 6, 2014

**By E-File & Hand Delivery**

The Honorable Lewis A. Kaplan  
United States District Court  
Southern District of New York  
Daniel Patrick Moynihan  
United States Courthouse  
500 Pearl Street  
Court Room 21B  
New York, NY 10007-1312

**Re: *American International Group, Inc., et al., v. Bank of America Corp., et al.*,  
Case No. 11-cv-6212**

Dear Judge Kaplan:

We write in response to the February 5, 2014 letter of Michael Carlinsky. Nothing in Mr. Carlinsky's letter calls into question the Court's jurisdiction under 28 U.S.C. § 1334(b). Moreover, AIG essentially concedes that this case may have an effect on the *In re Residential Capital, LLC* bankruptcy, although AIG seeks to minimize that impact.

Mr. Carlinsky's letter says nothing about developments in the *Countrywide* MDL, where half of this lawsuit remains pending. AIG still has not asked the district court there to abstain from exercising its jurisdiction and, at this late date, presumably has no intention of doing so. The inclusion of this action in the MDL proceeding continues to provide significant efficiencies. This month, for instance, AIG and plaintiffs in numerous other MDL cases will take common depositions of more than two dozen current or former *Countrywide* employees, rather than deposing the same people multiple times in separate actions. It appears clear that the portion of the case pending in the Central District of California will remain in federal court—and for good reason. That fact counsels in favor of this Court's exercise of its jurisdiction here in order to avoid what AIG itself has characterized as a “procedurally untenable situation” where half of the case has been remanded to state court.

The Honorable Lewis A. Kaplan  
February 6, 2014  
Page 2

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Respectfully submitted,



Amy J. Greer  
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Respectfully submitted,



Marc T.G. Dworsky  
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cc: Michael B. Carlinsky (*Counsel for Plaintiffs*) (via Electronic Mail)